

**AMENDMENTS TO THE CLAIMS:**

*This listing of claims will replace all prior versions, and listings, of claims in the application:*

1-15. (Canceled)

16. (Currently amended) A semiconductor device comprising:

a metal gate electrode provided on a semiconductor substrate with the intervention of a gate insulating film, wherein the metal gate electrode directly contacts an upper surface of the gate insulating film so that only the gate insulating film is located between the metal gate electrode and a channel of a transistor for which the gate electrode is provided;

a sidewall insulating film provided on a side wall of the metal gate electrode;

source/drain regions provided in the semiconductor substrate for the transistor, the channel being provided between the source/drain regions;

metal contact plugs provided on the source/drain regions;

wherein the metal gate electrode is electrically isolated from the metal contact plugs by the sidewall insulating film alone;

wherein the metal gate electrode is partly or entirely composed of the same material as the metal contact plugs;

wherein the metal gate electrode and the metal contact plugs have the same height.

17. (Currently amended) The semiconductor device of claim 16, wherein an insulating film is provided over both the metal gate electrode and isolation regions on opposite sides of the metal gate electrode, but is not provided over at least part of the source/drain regions.

18. (Currently amended) The semiconductor device of claim 16, wherein the metal gate electrode comprises aluminum.

19. (Currently amended) The semiconductor device of claim 16, wherein no silicide layer is provided over the metal gate electrode.

20. (Currently amended) The semiconductor device of claim 16, wherein conductive interconnects are provided over the respective metal contact plugs, and wherein at least portions of the conductive interconnects are in contact with respective vertically aligned sidewalls of the metal contact plugs.

21. (Currently amended) The semiconductor device of claim 16, wherein the metal gate electrode and the metal contact plugs are formed of the same material.

22. (Currently amended) The semiconductor device of claim 16, further comprising a conductive interconnection ~~[(27)]~~ formed by a dual damascene process located over and contacting at least one of the metal contact plugs.

23. (Currently amended) The semiconductor device of claim 22, wherein an upper conductive surface of the conductive interconnection ~~[(27)]~~ is flat.